

सन २००६-०७ या वित्तीय वर्षात आयकर कमी जमा /
वसूल (TDS) झाल्याबाबत व आयकर कपातीसंदर्भात
करावयाची कार्यवाही

महाराष्ट्र शासन,
वित्त विभाग,

परिपत्रक क्रमांक : आयकर १००७/प्र.क्र.१३९/कोषा-प्र-५

मंत्रालय, मुंबई ४०० ०३२.

दिनांक : ४ जानेवारी २००८

याचा : १. आयकर संचालक (पध्दती)-२, आयकर संचालनालय (पध्दती), एआरए सेंटर, भू-तल, ई-२,
झंडेवाला न एक्सटेंशन, नवी दिल्ली यांचे No.SW/09/07/2006-DIT(S)-II/Pt./ 07-08/
14629, दिनांक २.११.२००७ चे पत्र

२. आयुक्त, आयकर, मुंबई यांचे क्रमांक : CIT/TDS by DDOs / 2007-08/54, दिनांक
१९.१२.२००७ चे पत्र

परिपत्रक : राज्य शासनाकडून आयकराची (TDS) कपात करून ती केंद्र शासनाच्या आयकर
खात्याकडे जमा करण्यात येते. सन २००६-०७ या वित्तीय वर्षात महाराष्ट्र शासनाकडून इतर
राज्यांच्या तुलनेत वेतनासंबंधाने तसेच इतर खर्चाच्या अनुषंगाने विविध कंत्राटदारांकडून कमी
आयकराची (TDS) वसूली झाली असल्याची बाब आयकर संचालनालय (पध्दती), नवी दिल्ली यांनी
निदर्शनास आणून दिली आहे. यासंदर्भात पुढीलप्रमाणे सूचना देण्यात येत आहेत --

१. प्रशासकीय विभाग आणि त्यांच्या नियंत्रणाखालील सर्व आहरण व संवितरण अधिकारी,
सर्व महामंडळे / स्वायत्त संस्था / महानगरपालिका / नगरपालिका / जिल्हा परिषद / पंचायत
समित्या/ शैक्षणिक संस्था / वेतन व भ.नि.नि. पथक शिक्षण विभाग इत्यादींनी त्यांच्याकडून देय
वेतन / वेतनेतर / इतर अदायगीवर संबंधित प्रतिग्रहित्यांकडून योग्यरित्या आयकराची कपात
(TDS) करण्याबाबत कळविण्यात यावे. तसेच आयकर कपातीबाबतचे विहित विवरण अधिदान व
लेखा कार्यालय, मुंबई / कोषागार व उपकोषागार कार्यालये, आयकर विभाग आणि संबंधित
महालेखापाल यांच्याकडे सादर करावे.

२. आयकरदात्याचा आयकर कपात (TDS) करणा-या आहरण व संवितरण अधिका-याने /
व्यक्तीने पुढील ६ मुद्द्यांनुसार कार्यवाही करणे आवश्यक आहे--

१. टीडीएस अकाउंट नंबरसाठी (TAN) अर्ज करणे

२. आयकर कायदानुसार विहित दराने आयकराची कपात / वसूली करणे

३. विहित मुदतीत आयकर कपातीची रक्कम (TDS) शासकीय तिजोरीत जमा करणे

४. संबंधितांना आयकर कपातीची (TDS) प्रमाणपत्रे देणे

५. आयकर कपातीची तिमाही विवरणपत्रे न चुकता सादर करणे

६. आयकरदात्याचा पॅन (PAN) नंबर नमूद करणे

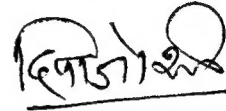
३. आयकर अधिनियम, १९६१ अनुसार वरीलप्रमाणे कार्यवाही न केल्यास आयकर कपात
करण्याची जबाबदारी असलेला संबंधित आहरण व संवितरण अधिकारी /संबंधित व्यक्ती शिक्षेस
पात्र ठरू शकते. शिक्षा ही आर्थिक दंड, खटला व कारावास या स्वरूपाची असू शकते.

४. संचालक, लेखा व कोषागारे यांना सूचना देण्यात येतात की त्यांनी वरील मजकूरानुषंगाने
आयकर कपात / वसूली (TDS) योग्यरित्या होते काय याबाबत सर्व मुख्य लेखा व वित्त अधिकारी,
अधिदान व लेखा अधिकारी, मुंबई तसेच सर्व कोषागार अधिकारी यांना सूचना द्याव्यात.

५. सर्व मंत्रालयीन प्रशासकीय विभागांनी आयकर कपात / वसूलीबाबत (TDS) त्यांच्या
नियंत्रणाखालील सर्व विभाग प्रमुख / कार्यालय प्रमुख व आहरण व संवितरण अधिकारी यांना
वरील मजकूरानुषंगाने सूचना द्याव्यात.

६. आयकर अधिनियम, १९६१ मधील सेक्शन १९२ ते १९६ अनुसार आयकर कपातीचे दर,
आयकर केव्हा लागू होतो इत्यादिबाबत आहरण व संवितरण अधिका-यांच्या मार्गदर्शनासाठी

माहितीची टिप्पणी आयुक्त, आयकर, मुंबई यांच्या क्रमांक : CIT/TDS by DDOs / 2007-08/ 54, दिनांक १९.१२.२००७ च्या पत्रासह या परिपत्रकासोबत महाराष्ट्र शासनाच्या www.maharashtra.gov.in या अधिकृत संकेतस्थळावर (वेबसाईटवर) उपलब्ध करण्यात आली असून त्याचा संगणक संकेतांक २००८०१०४१४२५५४००१ असा आहे.



(दि.बा. जोशी)
कार्यासन अधिकारी,

प्रति,
मंत्रालयीन सर्व प्रशासकीय विभाग
प्रधान सचिव, महाराष्ट्र विधानमंडळ सचिवालय, मुंबई
सचिव, महाराष्ट्र लोकसेवा आयोग
महालेखापाल (लेखा परीक्षा)-१, महाराष्ट्र, मुंबई (१० प्रती)
महालेखापाल (लेखा व अनुज्ञेयता)-१, महाराष्ट्र, मुंबई (१० प्रती)
महालेखापाल (लेखा परीक्षा)-२, महाराष्ट्र, नागपूर (१० प्रती)
महालेखापाल (लेखा व अनुज्ञेयता)-२, महाराष्ट्र नागपूर (१० प्रती)
आयुक्त, आयकर (टीडीएस), श्रीमती के.जी.मिस्तल आर्युवेदिक हॉस्पिटल बिल्डींग, खोली क्रमांक ९०० ब, ९वा मजला, चर्नीरोड (पश्चिम), मुंबई ४०० ००२
अधिदान व लेखा अधिकारी, वांद्रे / मुंबई (१० प्रती)
सर्व कोषागारे
निवासी लेखा अधिकारी, मुंबई
निवड नस्ती, कोषा ५

OFFICE OF
THE COMMISSIONER OF INCOME TAX (TDS)
SMT. K.G. MITTAL AYURVEDIC HOSPITAL BLDG., ROOM NO. 900-B, 9th FLOOR,
CHARNI ROAD(W), MUMBAI - 400 002
Tel.No. 22811955 Fax No. 22816906

No. CIT (TDS)/TDS by DDOs/2007-08/545

19th December, 2007.

To,
Shri Sunil Soni,
Secretary (Financial Reforms),
Government of Maharashtra,
Mumbai.

Sir,

Sub: Low TDS Payment by Maharashtra Govt.
during the Financial year 2006-07 - reg. -

Kindly refer to the above.

2. As suggested by you in the Meeting with Shri P.C. Chhotaray, CCIT-IV, Mumbai, please find enclosed herewith a copy of note prepared for putting on the website for the guidance of the DDOs working under the Government of Maharashtra.
3. Further, you are requested to provide a list of Corporations of Government of Maharashtra with full address and if possible in English, which was earlier provided in Marathi and without full addresses.
4. You are also requested to provide list of Non Governmental Agencies with full addresses, who are in receipt of grants and financial assistance from Government of Maharashtra, and who spends large portion of the same as expenses.
5. In case you require any further information / clarification, you may kindly contact the undersigned.

Yours faithfully,



(S K ABROL)

Commissioner of Income-tax (TDS),
Mumbai.

Note on TDS

- 1) All the DDOs should apply and obtain TAN (Tax Deduction Number).
- 2) All the DDOs should note that it is mandatory to deduct TDS on all payments made by them wherever it is applicable.
- 3) All the DDOs should further note that it is mandatory to file the TDS return in appropriate form within the time prescribed.
- 4) You should quote the PAN (Permanent Account Number) of the deductees on all the returns and other correspondences.
- 5) Non-compliance of TDS provisions will attract interest and penalties under section 201(1), 201(1A) 271C, 272A(2)(b), 272A(2)(c), 272A(2)(g) etc., which is payable by the DDOs personally.

The following payments attracts TDS:

| Section | Nature of payment | Rate of TDS * | | When TDS applies |
|---------|---|--|---|--|
| 192 | On payment of salaries | Slab rate applicable to individuals | On payment of salaries – Perquisite to be considered - TDS to Government a/c. within 7 days from the end of the month – (Govt. same day) - e-TDS return to be file in Form 24Q – TDS Certificate is to be issued to the employee. | Income exceeds taxable limit |
| 193 | On interest on securities | 10% for indv/Firm 20% for Cos. | On payment of interest on Investment on securities – TDS deposit within 7 days from the end of the month in which deducted – e-TDS return in Form No.26Q – TDS Certificate is to be issued. | Amount exceeds Rs.2,500 |
| 194 | Dividends | 10% + SC & EC as applicable | On payment of Div. (Incl. deemed div.) – TDS deposit within 7 days from the end of the month in which deducted – e-TDS return in Form No.26Q – TDS Certificate is to be issued. | Amount exceeds Rs.2,500 |
| 194A | On interest other than interest on securities | 10% for ind/Firm 20% for Cos. + SC & EC as applicable | On payment of interest other than securities – TDS payment within 7 days – e-TDS in Form No.26Q - TDS Certificate issued. | Amount exceeds Rs.10,000 (by Banks etc.) |

| | | | | |
|-------|--|--|--|--------------------------|
| 194B | Winnings from lotteries or Xword puzzle | 30% + SC & EC as applicable | On payment of lottery – TDS deposit within 7 days from the end of the month in which deducted – e-TDS return in Form No.26Q – TDS Certificate is to be issued. | Amount exceeds Rs.5,000 |
| 194BB | Winning from horse races | 30% + SC & EC as applicable | On payment of horse race – TDS deposit within 7 days from the end of the month in which deducted – e-TDS return in Form No.26Q – TDS Certificate is to be issued. | Amount exceeds Rs.2,500 |
| 194C | Contractor and Transporters (Sub-contractor or/Advertisement contract.) | 2% + SC & EC as applicable 1% + SC & EC as applicable | On contract – TDS deposit within 7 days from the end of the month in which deducted – e-TDS return in Form No.26Q – TDS Certificate is to be issued. | Amount exceeds Rs.20,000 |
| 194D | On insurance Commission | 10% for indv/Firm 20% for Cos. + SC & EC as applicable | On payment of insurance commission – TDS payment within 7 days – e-TDS in Form No.26Q – TDS Certificate to be issued. | Amount exceeds Rs.5,000 |
| 194E | On payment to Non-resident Sportsmen/ Association | NA to this CIT charge | | |
| 194EE | NSS deposits | 10% + SC & EC as applicable | On payment/renewal of NSS – TDS deposit within 7 days from the end of the month in which deducted – e-TDS return in Form No.26Q – TDS Certificate is to be issued. | Amount exceeds Rs.5,000 |
| 194F | Repurchase of UTI units of MF | 10% + SC & EC as applicable | On repurchase of UTI MF – TDS deposit within 7 days from the end of the month in which deducted – e-TDS return in Form No.26Q – TDS Certificate is to be issued. | |
| 194G | Commission on sale of lottery tickets | 10% for indv/Firm 20% for Cos. + SC & EC as applicable | On payment of commission on selling lottery tickets – TDS payment within 7 days – e-TDS in Form No.26Q – TDS Certificate to be issued | Amount exceeds Rs.1,000 |
| 194H | Commission/ Brokerage | 10% + SC & EC as applicable | On payment of Comm/Brok. – TDS deposit within 7 days from the end of the month in which deducted – e-TDS return in Form No.26Q – TDS Certificate is to be issued. | Amount exceeds Rs.2,500 |
| 194I | On Rent | 15% for ind. | On payment of rent on hiring | Amount |

| | | | | |
|-------|---|---|--|-----------------------------|
| | <p>payment Building / Commercial:</p> <p>On Rent payment Machinery:</p> | <p>For Firm & Cos. 20%</p> <p>10% for all + SC & EC as applicable</p> | <p>- hotel room on regular basis - rent</p> <p>- TDS payment within 7 days -</p> <p>e-TDS in Form No.26Q -</p> | <p>exceeds Rs. 1,20,000</p> |
| 194J | Professional/T echnical fee | 10% + SC & EC as applicable | On payment of Prof.Tech fee - TDS deposit within 7 days from the end of the month in which deducted - e-TDS return in Form No.26Q - TDS Certificate is to be issued. | Amount exceeds Rs.20,000 |
| 194K | UTI Mutual Funds | 10% + SC & EC as applicable | On UTI Mutual Funds - TDS deposit within 7 days from the end of the month in which deducted - e-TDS return in Form No.26Q - TDS Certificate is to be issued. | Amount exceeds Rs.10,000 |
| 194LA | Compensation on acquisition of immovable property | 10% + SC & EC as applicable | | Amount exceeds Rs. 1,00,000 |
| 195 | Payment to non-residents or a foreign Company | Rate in force | On payment of interest or any sum other than salary or dividend u/s.115-O | Any amount |
| 196B | Payment of income in respect of units u/s.115AB or LTCG on transfer of such units | 10% + SC & EC as applicable | On payment of income arising from units or on long term capital gain on transfer of such units. | Any amount |
| 196C | Payment to a Non-Resident the interest or dividend in respect of Bonds or GDR and on LTCG on its transfer | 10% + SC & EC as applicable | All payments other than referred in section 115-O | Any amount |
| 196D | Payment on securities referred to u/s.115AD(1) (a) to foreign institutional investor | 20% + SC & EC as applicable | All payments other than referred in section 115-O | Any amount |

- * Surcharge @ 10% to be added if income exceeds Rs.10 lakhs
- * Education Cess @ 3% to be added in all cases on the above tax.
- * The above table should be verified and confirmed with the Income-tax Act for the current year.